

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
<b>PURDUE PHARMA L.P., et. al<sup>1</sup></b>	)	
	)	Case No. 19-23649 (RDD)
Debtors.	)	
_____	)	(Jointly Administered)

**COVER SHEETS FOR SIXTH INTERIM FEE APPLICATION OF  
ERNST & YOUNG LLP FOR COMPENSATION AND REIMBURSEMENT OF  
EXPENSES INCURRED AS AUDITORS AND PROVIDERS OF OTHER  
PROFESSIONAL SERVICES FOR THE DEBTORS FOR THE  
PERIOD FROM JUNE 1, 2021 THROUGH SEPTEMBER 30, 2021**

<b>Name of Applicant:</b>	Ernst & Young LLP (“EY LLP”)  Auditors to the Debtors and Debtors in Possession
<b>Authorized to Provide Services to:</b>	Purdue Pharma L.P., <i>et al.</i>
<b>Petition Date:</b>	September 15, 2019
<b>Retention Date:</b>	December 23, 2019 <i>nunc pro tunc</i> to September 15, 2019
<b>Date of Order Approving Retention:</b>	December 23, 2019 [ECF No. 698]
<b>Time Period Covered by This Application:</b>	June 1, 2021 through September 30, 2021
<b>Total Compensation Requested:</b>	\$58,000.00

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

**Total Expenses Requested:** \$1,177.50

**Total Compensation and Expenses Requested:** \$59,177.50

**Blended Rate in This Application for All Timekeepers** \$218.70

**Number of Professionals Included in This Application:** 16

**Number of Professionals Billing Fewer Than 15 Hours During This Period:** 12

This is a(n): \_\_\_\_\_monthly X interim \_\_\_\_\_final application

**SUMMARY BY PROFESSIONAL**

***Audit Services***

<b>Last Name</b>	<b>First Name</b>	<b>Rank</b>	<b>Time</b>
Anish	Kapur	Senior Associate	1.0
Arshiya	Banu SP	Senior	6.0
Bansal	Swati	Senior	3.5
Cannavina	Anthony	Executive Director	19.8
Christodoulakis	Sophia	Senior Manager	54.8
Day	Timothy Sean	Manager	7.0
D'Alessandro	Nicholas	Manager	0.5
Furtado	Justin V	Manager	1.5
Helwick	Steven Michael	Staff/Assistant	8.5
O'Brien	Peter	Senior	90.9
Piotroski	Edmund	Senior	0.5
Rohit	S U	Staff/Assistant	11.0
Rosado-Kozlowski	Christian	Intern	52.5
Savell	Roger	Partner/Principal	2.0
Witte	Michael C	Senior Manager	3.0
Zee	Ena	Executive Director	2.7
		<b>Total Hours</b>	<b>265.2</b>

**Total Fees for the 2020 Employee Benefit Plan Fixed Fee Audit Services for the compensation period: \$58,000.00**

**SUMMARY BY PROJECT CATEGORY**

***Audit Services***

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Hours</b>
Employee Benefit Plan Audit	This category includes activities associated with employee benefit plan (Pension and 401(k)) audits	265.2
	<b>Total</b>	<b>265.2</b>

**Total Fees for the 2020 Employee Benefit Plan Fixed Fee Audit Services for the compensation period: \$58,000.00**

**SUMMARY OF EXPENSES**

<b>Expense Category</b>	<b>Expense Amount</b>
Other	\$1,177.50
<b>Total</b>	<b>\$1,177.50</b>

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
<b>PURDUE PHARMA L.P., et. al<sup>2</sup></b>	)	
	)	Case No. 19-23649 (RDD)
Debtors.	)	
<hr style="width: 40%; margin-left: 0;"/>	)	(Jointly Administered)

**SIXTH INTERIM APPLICATION OF ERNST & YOUNG LLP  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM JUNE 1, 2021 THROUGH SEPTEMBER 30, 2021**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s November 21, 2019 order approving procedures for professional compensation requests in these cases, Ernst & Young LLP (“EY LLP”) hereby files this Interim Application for compensation as a retained professional to the above-captioned Debtors (this “Application”). By this Application, EY LLP respectfully requests allowance and payment of \$58,000.00 as compensation and reimbursement of \$1,177.50 in expenses, with respect to services it provided to the Debtors during the period from June 1, 2021 through September 30, 2021 (the “Fee Period”).

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<sup>2</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

### **Background**

1. On September 15, 2019 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

2. The Debtors’ retention of EY LLP was approved by this Court’s Order entered on December 23, 2019, *nunc pro tunc* to September 15, 2019.

3. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

### **Compensation Paid and Its Source**

4. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

### **Supporting Detail**

5. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to the services for which it requests compensation hereunder was approximately 265.2 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$218.70.

6. The supporting detail for this Application is attached hereto as **Exhibit A** and **Exhibit B**. Exhibit A contains the daily time information for each EY LLP professional performing services during the period from June 1, 2021 through September 30, 2021. A September monthly fee app was not filed as only hours and no fees were incurred. Exhibit B

contains the details of the expenses incurred by EY LLP professionals for which EY LLP requests reimbursement during the Fee Period

**Applicable Law**

7. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

8. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

9. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y.



1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.*; *In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

10. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

**WHEREFORE**, EY LLP hereby respectfully requests allowance and payment of \$58,000.00 as compensation and reimbursement of \$1,177.50 in expenses, with respect to services it provided to the Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: November 12, 2021

/s/Amelia M. Caporale

Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103

**VERIFICATION**

I hereby certify that:

1. I am a partner with the firm of Ernst & Young LLP (“EY LLP”). This certification is made pursuant to the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York* (the “Amended Guidelines”), in support of the foregoing fee application of EY LLP (the “Application”).

2. I hereby certify as follows: (a) I have read the Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically noted herein or in the Application; (c) except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY LLP and generally accepted by EY LLP’s clients; and (d) in providing a service for which EY LLP seeks reimbursement of expenses, EY LLP does not make a profit on the service, whether the service is performed by EY LLP in-house or through a third party.

Dated: November 12, 2021

/s/Amelia M. Caporale  
Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103

**EXHIBIT A**  
**SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL**

*Audit Services*

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Christodoulakis,Sophia Alexis	Senior Manager	26 May 2021	Employee Benefit Plan Audit	1.0	Audit budget and opening of engagement code.
Christodoulakis,Sophia Alexis	Senior Manager	01 Jun 2021	Employee Benefit Plan Audit	0.3	Upload of engagement letter to EY Central repository
Rosado-Kozlowski,Christian	Intern	21 Jun 2021	Employee Benefit Plan Audit	1.0	Completed scoping activities for employee benefit plan audit
O'Brien,Peter	Senior	23 Jun 2021	Employee Benefit Plan Audit	2.0	Reviewed and set up the planning procedures for the defined benefit plan and the defined contribution plan audits.
Rosado-Kozlowski,Christian	Intern	23 Jun 2021	Employee Benefit Plan Audit	4.0	Con't. Completed scoping activities for employee benefit plan audit
O'Brien,Peter	Senior	24 Jun 2021	Employee Benefit Plan Audit	2.0	Planned for the Audit Strategy memorandum
O'Brien,Peter	Senior	24 Jun 2021	Employee Benefit Plan Audit	2.0	Begin the 401(k) plans sampling strategy
Rosado-Kozlowski,Christian	Intern	24 Jun 2021	Employee Benefit Plan Audit	8.0	Evaluated controls tested by a service auditor
O'Brien,Peter	Senior	25 Jun 2021	Employee Benefit Plan Audit	3.5	Documented EY's approach for the understanding of the plan documents.
O'Brien,Peter	Senior	25 Jun 2021	Employee Benefit Plan Audit	4.5	Prepared preliminary sampling strategies for contributions and benefit payments pertaining to the 401K plan

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Rosado-Kozlowski,Christian	Intern	25 Jun 2021	Employee Benefit Plan Audit	7.5	Evaluated controls tested by a service auditor
O'Brien,Peter	Senior	28 Jun 2021	Employee Benefit Plan Audit	6.5	Review planning procedures for the meetings with the executives for the 401K plan
O'Brien,Peter	Senior	28 Jun 2021	Employee Benefit Plan Audit	0.5	Scheduled meeting with Purdue and EY
Rosado-Kozlowski,Christian	Intern	28 Jun 2021	Employee Benefit Plan Audit	8.0	Began Financial Statement review procedures for Defined Benefits plan.
O'Brien,Peter	Senior	29 Jun 2021	Employee Benefit Plan Audit	6.0	Reviewed trial balance files
Rosado-Kozlowski,Christian	Intern	29 Jun 2021	Employee Benefit Plan Audit	5.0	Completed Financial Statement review procedures for Defined Benefits plan. Began Financial Statement review procedures for Defined Contributions plan.
Christodoulakis,Sophia Alexis	Senior Manager	30 Jun 2021	Employee Benefit Plan Audit	1.0	Meeting with J. Furtado, P. O'Brien, E. Piotroski, and N. D'Alessandro to discuss the procedures performed over payroll test of controls. Call subsequently with P. O'Brien to regroup from the call and plan next steps.
O'Brien,Peter	Senior	30 Jun 2021	Employee Benefit Plan Audit	1.0	Meeting with J. Furtado, S. Christodoulakis, E. Piotroski, and N. D'Alessandro to discuss the procedures performed over payroll test of controls. Call subsequently with S. Christodoulakis to regroup from the call and plan next steps.
Piotroski, Emdund	Senior	30 Jun 2021	Employee Benefit Plan Audit	0.5	Meeting with P. O'Brien, S. Christodoulakis, J. Furtado, and N. D'Alessandro to discuss the procedures performed over payroll test of controls.
D'Alessandro, Nicholas	Manager	30 Jun 2021	Employee Benefit Plan Audit	0.5	Meeting with P. O'Brien, S. Christodoulakis, E. Piotroski, and J. Furtado to discuss the procedures performed over payroll test of controls.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Furtado, Justin V	Manager	30 Jun 2021	Employee Benefit Plan Audit	0.5	Meeting with P. O'Brien, S. Christodoulakis, E. Piotroski, and N. D'Alessandro to discuss the procedures performed over payroll test of controls.
Rosado-Kozlowski,Christian	Intern	30 Jun 2021	Employee Benefit Plan Audit	4.0	Completed Financial Statement review procedures for Defined Contributions plan.
Savell,Roger B	Partner/Principal	01 Jul 2021	Employee Benefit Plan Audit	0.5	Review of expectation with S. Christodoulakis on audit.
Cannavina,Anthony	Executive Director	01 Jul 2021	Employee Benefit Plan Audit	0.5	Team planning event, to review and approve the teams planning (including materiality, and testing approach) for the 2020 Purdue 401(k) plan audit.
Christodoulakis,Sophia Alexis	Senior Manager	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Tony Cannavina, Engagement Partner Roger Savell Sophia Christodoulakis – Senior Manager Peter O'Brien - Senior Christian Rosado-Kozlowski - Intern Description: Team planning event, to review and approve the teams planning (including materiality, and testing approach) for the 2020 Purdue 401(k) plan audit.
Christodoulakis,Sophia Alexis	Senior Manager	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Jennifer Annunziata, Purdue Accounting Manager Sophia Christodoulakis – Senior Manager Peter O'Brien - Senior Christian Rosado-Kozlowski - Intern Description: Kick off meeting including inquiries and timeframe for the 2020 Purdue 401(k) plan and Pension plan audits.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Tony Cannavina, Engagement Partner Roger Savell - EQR Sophia Christodoulakis – Senior Manager Peter O'Brien - Senior Christian Rosado-Kozlowski - Intern Description: Team planning event, to review and approve the teams planning (including materiality, and testing approach) for the 2020 Purdue 401(k) plan audit.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Jennifer Annunziata, Purdue Accounting Manager Sophia Christodoulakis – Senior Manager Peter O'Brien - Senior Christian Rosado-Kozlowski - Intern Description: Kick off meeting including inquiries and timeframe for the 2020 Purdue 401(k) plan and Pension plan audits.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	1.2	Reviewed the materiality documentation based on the trust statement.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	2.4	Updated planning documents for the pension audit.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	0.3	Reviewed answers to inquiries sent to client over flux explanations.
Rosado-Kozlowski,Christian	Intern (CS)	01 Jul 2021	Employee Benefit Plan Audit	7.0	Tested individual 401(K) accounts to determine that the sample taken includes at least one new participant to the plan and only participants that are actively contributing to the plan.
Rohit S U	Staff/Assistant	02 Jul 2021	Employee Benefit Plan Audit	11.0	Preparation of audit planning documentation
Rosado-Kozlowski,Christian	Intern (CS)	02 Jul 2021	Employee Benefit Plan Audit	8.0	Tested the reconciliation of total benefits paid.
Christodoulakis,Sophia Alexis	Senior Manager	12 Jul 2021	Employee Benefit Plan Audit	1.0	Purdue planning meeting L. Kusinski; D. Warren; P. O'Brien
Zee,Ena	Executive Director	13 Jul 2021	Employee Benefit Plan Audit	0.4	Retirement plan - Actuary internal meeting w/ S. Christodoulakis
O'Brien,Peter	Senior	15 Jul 2021	Employee Benefit Plan Audit	6.0	Prepared sampling strategy forms for the employee benefit plan.
O'Brien,Peter	Senior	16 Jul 2021	Employee Benefit Plan Audit	3.0	Prepared our Audit strategy memorandum for the employee benefit plan.
Christodoulakis,Sophia Alexis	Senior Manager	26 Jul 2021	Employee Benefit Plan Audit	1.0	Update call with P. O'Brien and review of status in the file.
Arshiya Banu SP	Senior	03 Aug 2021	Employee Benefit Plan Audit	6.0	Review of substantive audit testing procedures performed
Christodoulakis,Sophia Alexis	Senior Manager	04 Aug 2021	Employee Benefit Plan Audit	0.5	Discussion with Peter O'Brien regarding audit status of pension plan.
Helwick, Steven Michael	Staff/Assistant	04 Aug 2021	Employee Benefit Plan Audit	0.5	Obtaining data received by the EY core assurance team, entering the data files into the scoping document and information received folders, and ensuring each file received satisfies the entries in our data request.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Helwick, Steven Michael	Staff/Assistant	04 Aug 2021	Employee Benefit Plan Audit	0.5	constructing a mortality analysis in Excel to estimate the impact of using the MP-2020 projection scale, opposed to the assumed MP-2019 projection scale
Helwick, Steven Michael	Staff/Assistant	04 Aug 2021	Employee Benefit Plan Audit	0.4	preparing a numerical review to determine if the change in the present value of accumulated benefits (PVAB) from 1 January 2019 to 1 January 2020 is reasonable, given the assumption changes
Helwick, Steven Michael	Staff/Assistant	05 Aug 2021	Employee Benefit Plan Audit	0.4	Preparing a summary of analysis email to be sent to members of the EY People Advisory Services team - Swati Bansal, Timothy Day, Ena Zee
Zee,Ena	Executive Director	05 Aug 2021	Employee Benefit Plan Audit	0.5	2020 retirement plan review - meeting with the core assurance (S. Christodoulakis) to discuss scope and timing
Christodoulakis,Sophia Alexis	Senior Manager	05 Aug 2021	Employee Benefit Plan Audit	1.5	Review and discussion with EY actuaries (E. Zee) regarding the current year plan for the pension plan.
O'Brien,Peter	Senior	05 Aug 2021	Employee Benefit Plan Audit	4.0	Sent testing selections out for the 401(k) plan. Ensured PBC list was updated.
Helwick, Steven Michael	Staff/Assistant	05 Aug 2021	Employee Benefit Plan Audit	0.5	Meeting between the EY People Advisory Services and core assurance teams to discuss the bankruptcy status of the plan and the lump sum election rate
Furtado,Justin V	Manager	06 Aug 2021	Employee Benefit Plan Audit	1.0	Review of billing files
Christodoulakis,Sophia Alexis	Senior Manager	06 Aug 2021	Employee Benefit Plan Audit	0.5	Call with J. Furtado & P. O'Brien regarding corporate audit procedures done.
O'Brien,Peter	Senior	06 Aug 2021	Employee Benefit Plan Audit	4.0	Went over Actuary questions relating to the accumulated benefits. Went over participant change status effecting the valuation.
O'Brien,Peter	Senior	09 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed the financial statements for the Defined contribution plan
O'Brien,Peter	Senior	10 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed the financial statements for the Pension plan
O'Brien,Peter	Senior	16 Aug 2021	Employee Benefit Plan Audit	4.0	Set up the 401(k) testing documents for testing.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	17 Aug 2021	Employee Benefit Plan Audit	4.0	Prepared and set up our 7 planning discussion points for the Purdue Pension plan audit.
Savell,Roger B	Partner/Principal	18 Aug 2021	Employee Benefit Plan Audit	1.5	Review of defined benefit workpapers.
Christodoulakis,Sophia Alexis	Senior Manager	18 Aug 2021	Employee Benefit Plan Audit	6.0	Review of planning documents and Internal planning meeting.
O'Brien,Peter	Senior	18 Aug 2021	Employee Benefit Plan Audit	0.5	Engagement team meeting with Tony Cannavina, Roger Savell, and Sophia Christodoulakis to discuss pension plan.
Christodoulakis,Sophia Alexis	Senior Manager	19 Aug 2021	Employee Benefit Plan Audit	6.0	Review of planning documents related to the pension plan
Christodoulakis,Sophia Alexis	Senior Manager	20 Aug 2021	Employee Benefit Plan Audit	5.0	Review of Planning documents within the 401k file
Christodoulakis,Sophia Alexis	Senior Manager	21 Aug 2021	Employee Benefit Plan Audit	5.0	Review of 401k financial statements & audit file
Christodoulakis,Sophia Alexis	Senior Manager	23 Aug 2021	Employee Benefit Plan Audit	2.0	Review of testing procedures.
Cannavina,Anthony	Executive Director	23 Aug 2021	Employee Benefit Plan Audit	6.5	Review of defined benefit planning workpapers.
Cannavina,Anthony	Executive Director	25 Aug 2021	Employee Benefit Plan Audit	5.5	Review of defined contribution planning workpapers.
Christodoulakis,Sophia Alexis	Senior Manager	25 Aug 2021	Employee Benefit Plan Audit	0.5	Invoicing of first bill in the system
Anish Kapur	Senior Associate	25 Aug 2021	Employee Benefit Plan Audit	1.0	Evaluation of engagement status
O'Brien,Peter	Senior	25 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed testing workbooks for the 401k plan.
O'Brien,Peter	Senior	26 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed comments left from the engagement executives
Christodoulakis,Sophia Alexis	Senior Manager	30 Aug 2021	Employee Benefit Plan Audit	4.0	Financial Statements review and address of comments.
Helwick, Steven Michael	Staff/Assistant	30 Aug 2021	Employee Benefit Plan Audit	0.5	Drafting follow-up email to send to Swati Bansal and Timothy Day with requests for missing analysis items from the core assurance team



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Day,Timothy Sean	Manager	31 Aug 2021	Employee Benefit Plan Audit	2.0	Review of preliminary actuary analysis including mortality assumptions and reconciliation from prior year amounts
Christodoulakis,Sophia Alexis	Senior Manager	31 Aug 2021	Employee Benefit Plan Audit	6.5	Pension Plan review of file.
O'Brien,Peter	Senior	31 Aug 2021	Employee Benefit Plan Audit	0.5	Reviewed EY valuation team questions and coordinated requests from Purdue's Valuation experts.
Bansal,Swati	Senior	31 Aug 2021	Employee Benefit Plan Audit	1.5	Reviewing support and identifying missing items
Day,Timothy Sean	Manager	01 Sep 2021	Employee Benefit Plan Audit	0.5	Review of follow-up questions on valuation testing results
Helwick,Steven Michael	Staff/Assistant	01 Sep 2021	Employee Benefit Plan Audit	0.2	finalizing draft of Purdue email for core assurance team to request mortality collar selection, contingent survivor support, sources of unfavorable demographic experience related to actuarial gain/loss, and sample participant data for our benefit calculations review
O'Brien,Peter	Senior	06 Sep 2021	Employee Benefit Plan Audit	2.0	Review comments in the 401(k)plan left by engagement executives
Cannavina,Anthony	Executive Director	07 Sep 2021	Employee Benefit Plan Audit	2.0	Review of defined benefit plan and defined contribution plan financial statements.
Christodoulakis,Sophia Alexis	Senior Manager	07 Sep 2021	Employee Benefit Plan Audit	2.5	Engagement economics and Billing
O'Brien,Peter	Senior	07 Sep 2021	Employee Benefit Plan Audit	2.0	Review comments in the pension plan left by engagement executives
O'Brien,Peter	Senior	08 Sep 2021	Employee Benefit Plan Audit	2.0	Updated comments on the 401(k)-plan testing.
O'Brien,Peter	Senior	10 Sep 2021	Employee Benefit Plan Audit	2.0	Updated review of conclusion documents for the 401(k) audit.
Christodoulakis,Sophia Alexis	Senior Manager	13 Sep 2021	Employee Benefit Plan Audit	0.5	Status update with P. O'Brien
O'Brien,Peter	Senior	13 Sep 2021	Employee Benefit Plan Audit	2.0	Status update with S. Christodoulakis & prep for meeting

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Cannavina,Anthony	Executive Director	14 Sep 2021	Employee Benefit Plan Audit	4.8	Review of defined contribution substantive audit workpapers (individual participant account testing, benefits testing, transfer testing)
Christodoulakis,Sophia Alexis	Senior Manager	14 Sep 2021	Employee Benefit Plan Audit	2.0	review of financial statement revisions
O'Brien,Peter	Senior	14 Sep 2021	Employee Benefit Plan Audit	2.0	review of financial statement revisions
Christodoulakis,Sophia Alexis	Senior Manager	15 Sep 2021	Employee Benefit Plan Audit	5.0	Review of files
Helwick,Steven Michael	Staff/Assistant	15 Sep 2021	Employee Benefit Plan Audit	0.3	Documenting the follow-up responses from the core assurance team about mortality into our scoping document. Updating our mortality tool with the provided contingent survivor tables and collar selection
Day,Timothy Sean	Manager	16 Sep 2021	Employee Benefit Plan Audit	1.0	Review of actuarial assumptions incorporating responses to follow-up questions
Christodoulakis,Sophia Alexis	Senior Manager	16 Sep 2021	Employee Benefit Plan Audit	2.0	Prepare File for quality reviewer
Helwick,Steven Michael	Staff/Assistant	16 Sep 2021	Employee Benefit Plan Audit	1.5	Drafting a formal memo containing the People Advisory Services team's review of all applicable assumptions for Purdue Pharma L.P.
Witte,Michael C	Senior Manager	20 Sep 2021	Employee Benefit Plan Audit	3.0	tax status review - Purdue Fredrick DC plan
Zee,Ena	Executive Director	20 Sep 2021	Employee Benefit Plan Audit	0.8	2020 plan year - retirement plan review of the interest rate and mortality assumptions and the reconciliation of the present value of accumulated benefit
Helwick,Steven Michael	Staff/Assistant	20 Sep 2021	Employee Benefit Plan Audit	0.5	Drafting a summary of findings email to send to the core assurance team and Updating the draft of our benefit plan review memorandum to prepare it for senior analyst Swati Bansal's review
Day,Timothy Sean	Manager	21 Sep 2021	Employee Benefit Plan Audit	0.5	Review of summary of findings for pension assumptions to communicate to core assurance

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Helwick,Steven Michael	Staff/Assistant	21 Sep 2021	Employee Benefit Plan Audit	1.5	hours drafting the document list of all analysis tools used for the audit and updating and printing the scoping document, numerical review, and mortality work papers
Bansal,Swati	Senior	21 Sep 2021	Employee Benefit Plan Audit	1.5	Reviewing final deliverables for core team
Cannavina,Anthony	Executive Director	22 Sep 2021	Employee Benefit Plan Audit	0.5	Defined contribution plan conclusion EDAP.
Zee,Ena	Executive Director	23 Sep 2021	Employee Benefit Plan Audit	1.0	Review of the actuarial assumptions for the pension plan
Day,Timothy Sean	Manager	23 Sep 2021	Employee Benefit Plan Audit	2.5	Review of first draft of actuarial findings
O'Brien,Peter	Senior	23 Sep 2021	Employee Benefit Plan Audit	2.0	Perform independence procedures for the pension plan and 401(k)
Day,Timothy Sean	Manager	24 Sep 2021	Employee Benefit Plan Audit	0.5	Review of final deliverables for pension assumption review
O'Brien,Peter	Senior	24 Sep 2021	Employee Benefit Plan Audit	2.0	Review the creative processing financial statements for the pension and the 401(k) plan.
Helwick,Steven Michael	Staff/Assistant	24 Sep 2021	Employee Benefit Plan Audit	1.7	Preparing the final version of the benefit plan review memorandum, form 442, and all analysis work papers for delivery to the core assurance team.
Bansal,Swati	Senior	24 Sep 2021	Employee Benefit Plan Audit	0.5	Reviewing final deliverables for core team
		<b>Total</b>		<b>265.2</b>	

**Total Fees for the 2020 Employee Benefit Plan Fixed Fee Audit Services for the compensation period: \$58,000.00**

**EXHIBIT B**  
**SUMMARY DETAIL OF EXPENSES**

Last Name	First Name	Rank	Transaction Date	Category Description	Expense Amount	Description
Christodoulakis	Sophia	Senior Manager	17 Sep 2021	Other	\$120.00	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	17 Sep 2021	Other	\$150.00	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	17 Sep 2021	Other	\$168.75	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	17 Sep 2021	Other	\$105.00	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	24 Sep 2021	Other	\$105.00	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	24 Sep 2021	Other	\$168.75	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	24 Sep 2021	Other	\$105.00	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	24 Sep 2021	Other	\$120.00	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
Christodoulakis	Sophia	Senior Manager	08 Oct 2021	Other	\$135.00	Intrafirm expenditure related to the formatting, proofing, and creation of Employee Benefit Plan financial statements
			<b>Total</b>		<b>\$1,177.50</b>	